

MIAMI- DADE COUNTY, FLORIDA

TAX RELATED STATISTICS

PROPERTY TAX RATES AND TAX LEVIES DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN FISCAL YEARS

Fiscal Year ended September 30,	County	Fire & Rescue	Library	Statutory Total(1)	Voted Bonded Debt	Municipal Service	County Total	Schools(2)	State
Tax rates (millage):									
1991	8.118 (3)	2.281	0.351	10.750 (3)	1.210	2.453	14.413	9.001	0.602
1992	8.118 (3)	2.281	0.351	10.750 (3)	1.150	2.380	14.280	9.104	0.600
1993	8.055 (4)	2.344	0.351	10.750 (4)	1.139	2.374	14.263	9.528	0.599
1994	8.055 (4)	2.344	0.351	10.750 (4)	0.830	2.374	13.954	9.923	0.648
1995	7.253	2.404	0.343	10.000	0.826 (5)	2.318	13.144	10.345	0.646
1996	6.828	2.518	0.329	9.675	0.829 (5)	2.227	12.731	10.389	0.687
1997	6.469	2.687	0.339	9.495	0.832 (5)	2.277	12.604	10.366	0.710
1998	6.023	2.650	0.316	8.989	1.004 (5)	2.683	12.676	10.462	0.747
1999	6.023	2.796	0.334	9.153	0.905 (5)	2.517	12.575	10.160	0.744
2000	5.809	2.683	0.321	8.813	0.816 (5)	2.447	12.076	9.644	0.741
Tax levies (in thousands):									
1991	\$ 510,897	\$ 93,724	\$ 19,442	\$ 624,063	\$ 76,150	\$ 84,147	\$ 784,360	\$ 566,467	\$ 37,886
1992	535,460	98,764	20,402	654,626	75,854	86,209	816,689	600,496	39,576
1993	530,825	102,397	20,414	653,636	75,060	83,169	811,865	627,895	39,474
1994	515,617	93,378	19,995	628,990	53,130	78,209	760,329	635,191	41,480
1995	515,977	108,708	21,588	646,273	58,528	87,621	792,422	735,941	45,956
1996	508,949	119,391	21,713	650,053	60,708	88,126	798,887	775,539	51,208
1997	501,604	132,193	23,298	657,095	62,869	87,597	807,561	804,085	55,053
1998	490,719	136,473	22,795	649,987	79,552	103,852	833,391	853,154	60,861
1999	517,009	152,145	25,483	694,637	75,748	99,879	870,264	872,866	63,864
2000	528,014	153,774	25,951	707,739	74,171	101,679	883,589	877,357	67,354

Millage Rate represents \$1,000 of taxable assessed valuation.

Additional Information -

Tax rates limits:

County 10.00 mills
 Schools 10.00 mills
 State 1.00 mill
 Tax assessed - January 1
 Taxes levied - November 1

Discount allowed:

November - 4%
 December - 3%
 January - 2%
 February - 1%
 Taxes delinquent - April

- (1) Statutory limit of 10 mills consists of Countywide, Fire & Rescue and Library districts.
- (2) Includes millage for voter approved bonded debt.
- (3) Includes additional millage of .750 for two years voted by the County's electors in 1990 for acquisition, preservation, enhancement, restoration, conservation and maintenance of environmentally endangered lands.
- (4) Includes additional millage of .750 for two years voted by the County's electors in 1992 to maintain, improve and expand the occupational, vocational, and educational programs at Miami-Dade Community College.
- (5) Includes millage for Fire Rescue District voted debt.

Source: Miami-Dade County Property Appraisal.

MIAMI-DADE COUNTY, FLORIDA TAX RELATED STATISTICS

PROPERTY TAX LEVIES AND TAX COLLECTIONS LAST TEN FISCAL YEARS (in thousands)

Fiscal Year ended September 30,	Total Adjusted Tax Levy(1)	Gross Collections Before Discounts	Discounts Allowed	Net Collections		Percent of Tax Roll Collected	Total Millage(3)
				Other Taxing Districts(2)	Dade County		
1991	\$ 1,409,372	\$ 1,357,624	\$ 39,656	\$ 580,596	\$ 737,372	96.3	14.413
1992	1,471,563	1,430,712	42,180	617,829	770,703	97.2	14.280
1993	1,503,112	1,471,746	44,498	651,198	776,050	97.9	14.263
1994	1,457,927	1,432,906	43,647	661,897	727,362	98.3	13.954
1995	1,596,872	1,570,050	48,533	763,930	757,587	98.3	13.144
1996	1,647,403	1,621,437	50,806	807,179	763,452	98.4	12.731
1997	1,692,052	1,664,319	51,397	840,401	772,521	98.4	12.604
1998	1,769,736	1,749,639	53,967	895,430	800,242	98.9	12.676
1999	1,830,439	1,808,276	56,060	917,442	834,774	98.8	12.575
2000	1,855,743	1,818,600	56,346	916,826	845,429	98.0	12.145

(1) Includes Miami-Dade County, the School Board of Miami-Dade County, South Florida Water Management District, Public Library District, and Special Benefit Districts, but excludes the municipalities in Miami-Dade County for which the County collects taxes.

(2) Includes the School Board of Miami-Dade County, South Florida Water Management District, and Special Benefit Districts, but excludes the municipalities in Miami-Dade County for which the County collects taxes.

(3) Includes the millage levy for Countywide operating expenses, County debt service on general obligation bonds, Unincorporated Area operating expenses, Fire District and the Public Library District.

Source: Miami-Dade County Finance Department, Tax Collection Division.

ASSESSED VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS (in thousands)

Fiscal Year ended September 30,	Real Property Assessed Value	Personal Property Assessed Value	Real Property Exemptions	Personal Property Exemptions	Net Assessed Property Value
1991	\$ 74,063,894	\$ 7,665,318	\$ 17,896,225	\$ 899,162	\$ 62,933,825
1992	77,484,922	7,759,357	18,330,655	953,995	65,959,629
1993	77,264,761	8,158,426	18,441,384	1,081,797	65,900,006
1994	75,190,509	8,279,491	18,392,267	1,065,750	64,011,983
1995	82,399,251	8,886,974	18,923,052	1,223,385	71,139,788
1996	86,479,474	9,362,933	19,802,800	1,501,046	74,538,561
1997	89,669,244	9,271,171	20,124,273	1,276,453	77,539,689
1998	93,663,614	11,260,305	20,333,238	3,116,503	81,474,178
1999	98,507,821	11,345,006	20,914,594	3,099,153	85,839,080
2000	103,579,838	11,778,021	21,304,769	3,157,294	90,895,796

Note: The basis of assessed value is approximately one hundred percent (100%) of actual value. Certified roll for fiscal year ending September 30, 2001 indicates that the net assessed value is \$97,042,641,086. For each fiscal year ending September 30, property is valued as of January 1st of the preceding calendar year.

Source: Miami-Dade County Property Appraisal.

MIAMI-DADE COUNTY, FLORIDA
TAX RELATED STATISTICS
MUNICIPAL MILLAGE RATES
LAST TEN FISCAL YEARS

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Aventura (1)							2.2270	2.2270	2.2270	2.2270
Bay Harbor Island	3.6790	4.5920	5.0000	5.0050	4.8270	4.8490	5.0000	4.8627	4.7229	4.6537
Bal Harbour	3.4500	3.3690	3.3600	2.6400	3.0400	3.4000	3.5000	3.3300	3.3900	3.2700
Biscayne Park	5.7500	7.3000	7.7000	7.7000	7.7000	7.7000	8.1780	8.7600	8.9000	8.9000
Coral Gables	4.4700	4.2320	4.2320	5.3690	5.2920	5.6110	5.5090	5.5090	5.5000	5.5000
El Portal	7.3220	7.4610	7.5060	7.7740	7.6800	7.7000	7.7000	7.7000	7.7000	7.7000
Florida City	6.9000	7.2000	7.1330	7.1330	7.1330	7.1330	7.1330	7.1330	7.9000	7.9000
Golden Beach	8.7377	8.7377	8.7377	8.7377	8.7377	8.7377	8.7377	8.7377	8.5900	8.5900
Hialeah	7.3940	7.2720	7.3230	7.3230	8.3230	8.2300	7.9840	7.4810	7.4810	7.4810
Hialeah Gardens	5.5000	6.0000	8.0000	8.0000	8.0000	7.7900	7.7800	7.6650	7.5470	7.3270
Homestead	8.1272	8.1272	8.6816	8.6816	8.6816	8.6816	8.6816	8.6816	8.6816	8.5000
Indian Creek	14.2000	14.0000	14.0000	14.0000	9.9603	9.9600	9.9600	9.9600	9.9600	9.9600
Islandia	10.0000	10.0000	10.0000	10.0000	10.0000	9.8900	10.0000	9.1600	9.0805	9.2263
Key Biscayne (2)			2.2800	4.4390	4.1010	3.8000	3.6060	3.6060	3.6060	3.6060
Medley	9.0700	8.9710	8.9710	8.9710	8.9710	8.2410	7.9230	7.9230	7.9230	7.9230
Miami	12.4376	12.4303	12.4303	12.3121	12.2055	12.2055	12.2055	12.0195	12.2900	11.4000
Miami Beach	13.1660	11.9430	11.8470	10.5490	10.2990	10.4770	10.3580	10.1760	9.9480	9.6530
Miami Shores	7.7900	7.9900	9.1200	8.6600	8.6600	8.4930	8.7400	8.7400	8.7400	8.9692
Miami Springs	5.9500	5.8360	6.7090	6.7090	6.7090	6.7000	6.7000	6.9500	7.8414	8.2980
North Bay Village	5.1510	5.7620	6.0800	6.2900	5.7430	5.7140	5.7730	5.5130	5.5042	5.4550
North Miami	7.6190	7.7920	7.3020	8.8200	8.8200	9.1950	9.1520	9.1150	9.0000	9.0380
North Miami Beach	8.1200	8.1200	8.0000	8.0000	8.8970	8.7890	8.6881	8.5529	8.4233	8.4035
Opa Locka	9.5340	9.4960	9.4940	10.1930	10.1900	9.8000	9.8000	9.8000	9.8000	9.8000
Pinecrest (3)								2.2770	2.1000	2.1000
South Miami	6.3700	6.4110	6.5840	6.4670	6.4670	6.8000	6.8000	6.5900	6.5900	6.3730
Sunny Isles Beach (4)									2.3990	2.3030
Surfside	5.6030	5.6030	5.6030	5.6030	5.6030	5.6030	5.6030	5.6030	5.6030	5.6030
Sweetwater	2.9900	2.9900	3.0700	2.9900	2.8400	3.8400	3.6567	3.5316	3.5316	3.4900
Virginia Gardens	3.5000	3.4300	3.4300	3.4300	3.4300	3.2950	3.2950	3.2930	3.8430	3.8430
West Miami	5.5500	6.6500	7.5000	7.4950	7.4950	8.4950	8.4950	8.4950	8.4950	8.4950
Unincorporated Dade	2.4530	2.3800	2.3740	2.3740	2.3180	2.2270	2.2770	2.6830	2.5170	2.4470

Millage rate expressed in dollars and costs per \$1,000 of taxable assessed valuation.

Includes millages for operating, debt and miscellaneous assessments.

(1) Aventura was incorporated as a municipality on November 7, 1995, therefore no millage rates are reflected through fiscal year 1996.

(2) Key Biscayne was incorporated as a municipality on June 18, 1991, therefore no millage rates are reflected through fiscal year 1992.

(3) Pinecrest was incorporated as a municipality on March 12, 1996, therefore no millage rates are reflected through fiscal year 1997.

(4) Sunny Isles Beach was incorporated as a municipality on January 7, 1997, therefore no millage rates are reflected through fiscal year 1998.

Source: Miami-Dade County Finance Department, Tax Collector Division.

MIAMI-DADE COUNTY, FLORIDA **TAX RELATED STATISTICS**

TAX INCREMENT DISTRICTS **LAST TEN FISCAL YEARS** (in thousands)

District	<div> <div>SE Overtown/</div> <div>Park West</div> <div>Miami Beach</div> </div>							
	South Beach	Park West	Addition	Omni(1)	Center	Homestead	Florida City	South Miami
Municipality	Miami Beach	Miami	Miami	Miami	Miami Beach	Homestead	Florida City	South Miami
Base year (created)	1976	1982	1985	1986	1992	1993	1994	1998
Base assessment	\$59,637	\$78,306	\$37,462	\$246,899	\$292,572	\$85,619	\$42,804	\$68,437
Revenue								
County -	1991	\$ 715	\$ 325	\$ 173	\$ 614			
	1992	809	412	171	621			
	1993	776	318	146	588			
	1994	1,060	160	100	506	\$ 560		
	1995	1,591	143	N/A	505	1,228	\$ 215	
	1996	1,690	101	N/A	269	1,292	377	\$ 22
	1997	1,899	90	N/A	319	1,258	363	24
	1998	2,314	69	N/A	265	1,366	351	34
	1999	2,663	66	N/A	268	1,906	398	71
	2000	2,838	217	N/A	317	3,414	390	73
								\$385
Municipality -	1991	\$ 967	\$ 423	\$ 225	\$ 800			
	1992	1,070	536	222	809			
	1993	988	418	192	773			
	1994	1,194	210	132	665	\$ 631		
	1995	1,567	189	N/A	669	1,209	\$ 257	
	1996	1,857	142	N/A	379	1,418	479	\$ 23
	1997	2,201	134	N/A	474	1,459	487	26
	1998	2,881	110	N/A	422	1,701	506	41
	1999	3,315	110	N/A	445	2,373	573	93
	2000	3,663	355	N/A	519	4,407	570	100
								\$423

(1) Through fiscal year 1996, the Omni district interlocal agreement was not executed as required by State statutes. Therefore, the tax increments reverted back to their respective governmental units.